



State of Missouri Employer's Tax Guide

Starting a new business? The Missouri Department of Revenue and the Department of Labor and Industrial Relations, Division of Employment Security, want to make starting your business as easy as possible. Go to **<https://dors.mo.gov/tax/coreg/index.jsp>** to fill out the online registration.

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General Information

Please refer to specific filing requirements and filing due dates each time you receive your Withholding Tax Voucher Book of reporting forms.

To ensure your tax records are protected and confidential, the Missouri Department of Revenue will not release tax information to anyone who is not listed in our records as an owner, partner, member, or officer for your business. If your partners, members, or officers change, you must update your registration with the department by completing a Form 126, Registration Change Request, before tax information can be released to those new partners, members, or officers. If you would like the department to release tax information to an accountant, tax preparer, or another individual who is not listed on your account, please complete a Power of Attorney Form.

Filing Online

Now you can file and pay Form MO-941, Employer's Return of Income Taxes Withheld online using a Credit Card or E-Check (Electronic Bank Draft).

Note: You must have a valid Missouri Tax ID Number to file and pay using this system, and must know the Filing Period for which you are filing. See description of payment methods and fees below.

Electronic Bank Draft (E-Check). By entering your bank routing number, checking account number, and your next check number, you can pay online. There will be a minimal handling fee per filing period/transaction to use this service.

Credit Card. This filing and payment system accepts MasterCard, Discover, Visa, and American Express. The convenience fees listed below will be charged to your account for processing the credit card payment:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

Note: The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions Inc., **not** to the Missouri Department of Revenue. By accessing this filing and payment system, the user will be leaving Missouri's web site and connecting to the web site of Collector Solutions, Inc. The web site of Collector Solutions, Inc., is a secure and confidential web site.

To file and pay online, please visit:
www.dor.mo.gov/tax/business/payonline.htm

TXP Bank Project (TXP) — TXP offers another option for filing your tax payments. It allows you to provide payment and report information to your bank. The bank, in turn, converts the information into a CCD+ format that allows it to transfer your return information along with your

authorized ACH credit to the department. The option is available to any Missouri taxpayer filing a Form MO-941, Employer's Return of Income Taxes Withheld.

Telefile — The Telefile System allows an employer to file a Form MO-941, Employer's Return of Income Taxes Withheld, which does not have money due, by calling toll-free (888) 948-4653. The system will prompt you for a Processing Identification Number (PIN) which is located on the front cover of your withholding voucher book, Missouri identification number and return information. You will enter the information on your touch-tone telephone. At the completion of the call, you will be given a confirmation number that you can reference in any correspondence with the department.

Why should you use an alternative filing method? By utilizing e-check, credit card, TXP Bank Project, or Telefile for filing your withholding tax return, you eliminate the possibility of postal delays and possible late filing/payment fees and the cost and time to generate, sign, and mail returns and checks. The Missouri Department of Revenue saves processing and data entry costs associated with paper filings.

To learn more about any of these alternative filing methods, please write the Missouri Department of Revenue, P.O. Box 543, Jefferson City, Missouri 65105-0543, e-mail elecfile@dor.mo.gov, or call (573) 751-3930. Access www.dor.mo.gov/tax/elecprog.htm to obtain electronic filing packages. Persons with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Withholding Formula

- Updated withholding tax information is included in each voucher book.
- The information is presented in an "easy to follow" worksheet to calculate withholding tax.
- Visit www.dor.mo.gov/tax to try our online withholding tax calculator.

Magnetic Media Reporting

Employers with 250 or more employees must file on magnetic media. See page 9 for more information.

Federal Income Tax Deduction

An individual's federal income tax deduction is limited to \$5,000 (\$10,000 on a combined return).

Withholding Requirements for Nonresident Individual Partners and Shareholders

Partnerships and S corporations may be required to withhold Missouri income tax on nonresident individual partners and shareholders. If the partnership pays or credits amounts to nonresident individual partners as distributive shares of the partnership income for a taxable year of the partnership, or if the S corporation pays or credits amounts to nonresident individual shareholders as dividends or as their share of the S corporation's undistributed taxable income for the taxable year, withholding may be required. Withholding is **not required** if:

1. The nonresident partner or shareholder, not otherwise required to file a return, elects to have the Missouri income tax due paid as part of the partnership's or S corporation's composite return;
2. The nonresident partner or shareholder, not otherwise required to file a return, had Missouri assignable federal

adjusted gross income from the partnership or S corporation of less than \$1,200;

3. The partnership or S corporation is liquidated or terminated;
4. Income was generated by a transaction related to termination or liquidation; or
5. No cash or property was distributed in the current or prior taxable year.

The required withholding must be remitted to the Missouri Department of Revenue annually.

Rounding on Missouri Returns

You must round the amounts that you withhold from your employees to the nearest whole dollar. For 1 cent through 49 cents, round down to the previous whole dollar amount (round \$32.49 down to \$32.00). For 50 cents through 99 cents, round up to the next whole dollar amount (round \$32.50 up to \$33.00). For your convenience, the zeros have already been placed in the cent columns on the returns.

To Request Forms:

Missouri Department of Revenue
Taxation Bureau
P.O. Box 3022
Jefferson City, Missouri 65105-3022
Telephone: (800) 877-6881 or (573) 751-5337
Forms-by-Fax: (573) 751-4800
Internet: www.dor.mo.gov/tax

Information Concerning Registration:

Missouri Department of Revenue
Taxation Bureau
P.O. Box 3300
Jefferson City, Missouri 65105-3300
Telephone: (573) 751-5860
E-mail: businessstaxregister@dor.mo.gov

General Information Concerning Withholding Tax:

Missouri Department of Revenue
Taxation Bureau
P.O. Box 3375
Jefferson City, Missouri 65105-3375
Telephone: (573) 751-7200
E-mail: withholding@dor.mo.gov

Missouri Income Tax Withholding Instructions

1. Employers

An employer is any person, firm, corporation, association, fiduciary of any kind, or other type of organization for whom an individual performs services as an employee, unless the person or organization for whom the individual performs service does not have control of the payment of compensation for the service (Section 143.191, RSMo). The term employer means the person, including all government agencies, who controls the payment of the compensation.

An employer required to withhold Missouri income tax is personally liable for the tax. Any amount of tax actually deducted and withheld by an employer is a special fund in trust for the Director of Revenue (Section 143.241, RSMo). An employee does not have a right of action against the employer with respect to any money

deducted and withheld from his/her wages if it is paid to the Director of Revenue in good faith compliance with the Missouri income tax law.

Transient Employers — Section 285.230, RSMo, requires transient employers who temporarily transact any business in Missouri to file a financial assurance instrument with the Missouri Department of Revenue to secure payment of withholding taxes.

Transient Employer Defined — A transient employer is an employer as defined in Sections 143.191, 285.230, and 288.032, RSMo, who: 1) makes payment of wages taxable under the Missouri Income Tax Law, the Workers' Compensation Law, and the Missouri Employment Security Law; 2) is not domiciled in Missouri; and 3) temporarily transacts any business within the state. If the transaction of business is not reasonably expected to continue for 24 consecutive months, the employer must register as a transient employer.

Section 143.183, RSMo, requires the venue (venue is the entity that pays the entertainer) to withhold 2 percent of the gross compensation paid to nonresident entertainers who perform in Missouri. If the venue withholds 2 percent of the gross compensation paid, the nonresident entertainer is no longer required to comply with the transient employer laws previously defined. The venue must file a Form MO-2ENT for each individual entertainer who performs at the venue's location. Form MO-1ENT must be filed on a quarterly basis to give the department a total reconciliation of payments for individual entertainers during the quarter.

If the venue does not withhold 2 percent of the gross compensation paid to the nonresident entertainer who performed in the state, the professional entertainer is responsible for registering as a transient employer. Please use the following formula to compute Missouri withholding tax:

Total Performance Days in Missouri

Total Performance Days for the Year = Missouri Income Percentage

Missouri Income Percentage x *Total Income = Missouri Income

Missouri Income x 6% = Missouri Withholding Tax

***Total income includes regular professional entertainer salaries, wages, guaranteed payments, deferred payments, severance pay, and bonuses paid or any other compensation paid to the nonresident professional entertainer or business entity.**

For more information concerning transient employers, contact the department by e-mail at nexus@dor.mo.gov or write the Taxation Bureau, P.O. Box 295, Jefferson City, MO 65105-0295.

Section 143.091, RSMo, states that any term used in Sections 143.011 to 143.996, RSMo, shall have the same meaning as when used in a comparable context in the laws of the United States relating to the federal income taxes, unless a different meaning is clearly required by the provisions of Sections 143.011 to 143.996, RSMo. Any reference in Sections 143.011 to 143.996, RSMo, to the laws of the United States shall mean the provisions of the laws of the United States relating to federal income taxes, as the same may be or become effective, at any time or from time to time, for the taxable year.

2. Employer Registration and I.D. Number

A. Employer to Register for Withholding

Every employer must register with the Missouri Department of Revenue by completing a Form 2643, Missouri Tax Registration Application. A permanent registration number will be assigned. This number is not transferable and should be referred to in all reports and correspondence concerning Missouri income tax withholding. If you have filed the registration application and have a report and payment due before you receive your registration number, write "Applied For"

in the “MO Tax I.D. Number” box, list the name of the business exactly as it is on the registration application, and file the report timely to take advantage of the compensation deduction and avoid interest and additions to tax charges. A new application is required and a new tax identification number will be assigned when any change in ownership or ownership type occurs. An employer who receives a new tax identification number as a result of a change in ownership type, must file a Form MO-941F, Employer’s Withholding Final Report, to close the former account. Failure to close the former account will cause non-filer notices to be issued.

Note: If your business is only open for several months out of the year, you may register as a seasonal employer. As a seasonal employer, you will only be required to file a Form MO-941 for the periods that you indicated you will have employees on Form 2643, Missouri Tax Registration Application. (You may be considered a transient employer. Please refer to paragraph 1, “Transient Employer Defined”.)

B. Change in Organization or Ownership

A new Missouri Tax I.D. Number is required for most organizational or ownership changes. Contact the department if any change in organization or ownership occurs. You may download Form 2643, Registration Tax Application, at www.dor.mo.gov/tax/forms/ and return it to the department to receive a new tax identification number. You may e-mail businessstaxregister@dor.mo.gov or you may call (573) 751-5860 for more information about registration requirements and how they apply to your specific situation.

C. Employer With More Than One Payroll Unit — Complex Employer

If a consolidated report and remittance of the tax withheld cannot be made by the employer because of the complexity of the organization, branch offices or divisions may be designated as withholding agents. The withholding agents may perform the actual withholding and remitting. However, regardless of any internal arrangements that may be established by the complex employer, the legal responsibility and liability under the law still rests with the home office.

If the complex employer has designated withholding agents and the agents wish to claim the compensation deduction, only one agent is entitled to the full compensation deduction and the remaining agents are entitled to 1/2 percent compensation deduction of income taxes withheld if the returns are filed timely.

The home office must, in all cases, apply to the Missouri Department of Revenue using a Form 2643, Missouri Tax Registration Application, for a Missouri Tax I.D. Number so the deduction for compensation can be allowed.

3. Who are Employees?

The term “employee” for Missouri withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer’s Tax Guide*, published by the Internal Revenue Service). This definition is the same for Missouri residents and nonresidents.

4. What are Taxable Wages?

The term “wages” for Missouri income tax withholding purposes has the same meaning as it has for federal withholding (see *Circular E, Employer’s Tax Guide*, published by the Internal Revenue Service). Wages include all pay given to an employee for services performed. The pay may be in cash or in other forms. Wages include salaries, vacation allowances, bonuses, and commissions, regardless of how measured or paid.

A. Nonresident Employees Subject to Withholding

If a nonresident employee performs all services within Missouri, tax shall be withheld from all wages paid him/her as in the case of a resident. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri income tax withholding, provided the employee files with the employer a Form MO W-4A, Certificate of Nonresidence/Allocation of Withholding Tax. The employee may determine the portion of wages allocable to Missouri on the basis of the preceding year’s experience.

If only a portion of an employee’s wages is subject to Missouri income tax withholding, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding by the total federal wages.

Example: A nonresident earns \$20,000 in wages, \$12,000 from Missouri sources. Missouri withholding would be 60 percent ($\$12,000 / \$20,000$ equals 60 percent) of the withholding required on \$20,000. Therefore, if \$100 per month should be withheld for an individual earning \$20,000, then for this nonresident, \$60 should be withheld each month ($\$100 \times 60 \text{ percent} = \60).

B. Resident of Missouri Employed in Another State

A Missouri resident paying income tax to another state because of employment in that state may file a Form MO W-4C, Withholding Affidavit for Missouri Residents. Income received for services performed in another state not having a state income tax is subject to Missouri withholding. If services are performed partly within and partly without the state, only wages paid for services performed within Missouri are subject to Missouri withholding tax, if the services performed in the other state are subject to the other state’s income tax. If only a portion of an employee’s wages is subject to Missouri withholding tax, then the amount of Missouri tax required to be withheld is calculated using a percentage of the amount listed in the withholding tables. The calculation begins by determining the amount that would be withheld if all the wages were subject to Missouri withholding. This amount is then multiplied by a percentage that is determined by dividing the wages subject to Missouri withholding tax by the total federal wages.

Example: The employee performs 40 percent of his/her services in Kansas. The remaining 60 percent of the employee’s services are performed in Missouri. If the total withholding on all earnings is \$40 per month, the actual withholding for Missouri would be \$24 ($\$40 \times 60 \text{ percent} = \24).

C. Missouri Employer with Nonresident Employees

If a nonresident employee performs all services outside Missouri, his/her wages are not subject to Missouri withholding. A nonresident employee performing services in more than one state is subject to withholding as outlined in Section 4A.

5. Interstate Transportation Employees

A. Rail, Motor, and Private Motor Carriers

49 USC sections 11502 and 14503 limit state taxation on wages of employees of rail, motor, and private motor carriers. Missouri withholding is required on rail, motor, and private motor carrier employees whose state of residence is Missouri. Employees of rail carriers and motor carriers who perform regularly assigned duties in

more than one state are subject to state income tax only in their state of residency.

B. Air and Water Carriers

49 USC section 40116 limits taxation on wages of employees of air and water carriers to the employees' state of residence and to the state in which the employees earn more than 50 percent of the wages paid by the air or water carrier, if different from the state of residence.

6. Voluntary Withholding

A. Voluntary Withholding on Retirement, Pension, or Annuity Income

Every Missouri resident, including retired members of the armed forces, receiving retirement, pension, or annuity income in this state, may **elect** to have an amount withheld as a payment of state income tax provided such income is taxable in this state. The recipient should determine the amount to be withheld and file Form MO W-4P, Withholding Certificate for Pension or Annuity Statements, with the administrator of his/her retirement, pension, or annuity plan. For further information call (573) 751-7200. Withholding for active duty members of the armed forces is covered in Section 6.C.

B. Voluntary Withholding for Civil Service Annuitants

Civil service annuitants may elect to have state income taxes withheld from their regular annuity payments by contacting the Office of Personnel Management at (202) 606-0500.

C. Withholding for Active Duty Members of the Armed Forces

Section 143.191, RSMo, requires withholding by every employer maintaining an office or transacting any business within Missouri and making payment of any wages taxable under Sections 143.011 to 143.998, RSMo. This also includes active duty pay to members of the armed services. For further information call (573) 751-7200. Withholding for retired members of the armed forces is covered in Section 6.A.

Note: Visit www.dor.mo.gov/tax/forms/ for forms and more information about voluntary withholding.

7. Supplemental Wage Payments, Vacation Pay, Tips, and Lump Sum and Periodic Distributions

A. Supplemental Wage Payments

If supplemental wages are paid (such as bonuses, commissions, severance pay, overtime pay, back pay, including retroactive wage increases, or reimbursements for nondeductible moving expenses) in the same payment with regular wages, withhold Missouri income tax as if the total of the supplemental and regular wages were a single wage payment for the regular payroll period.

If supplemental wages are paid in a payment separate from regular wages, the method of withholding Missouri income tax depends in part on whether you withhold income tax from the employee's regular wages.

If you withhold Missouri income tax from the employee's regular wages, you may choose one of two methods for withholding income tax on the supplemental wages:

- 1) Withhold a flat percentage rate of 6 percent of the supplemental wages, using zero withholding allowances; or
- 2) Add the supplemental wages to the regular wages paid to the employee within the same calendar year for the payroll

period and determine the income tax to be withheld as if the aggregate amount were one payment. Subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental wage payment.

If you have not withheld income tax from the regular wages (e.g., when an employee's withholding exemption exceeds the employee's wages), you must use the method covered in Section 7, A.2. Add the supplemental wages to the regular wages paid within the same calendar year for the payroll period and withhold income tax on the total amount as if the supplemental wages and regular wages were one payment for a regular payroll period.

B. Vacation Pay

If an employee receives vacation pay for an absence, the vacation pay is subject to Missouri income tax withholding as if it were a regular wage payment made for the payroll periods during the vacation. If vacation pay is paid in addition to regular wages for the vacation period, the vacation pay is treated as a supplemental wage payment.

The vacation pay of an employee who is not a resident of Missouri, but works in Missouri, is subject to Missouri income tax withholding.

C. Tips

Employers must withhold Missouri income tax based upon total tips reported by the employee. Withhold Missouri income tax on tips using the same options indicated for withholding on supplemental wage payments in Section 7.A.

D. Lump Sum and Periodic Distribution

Missouri follows the federal guidelines for lump sum and periodic distributions. On lump sum distributions, withhold at the rate of 6 percent. If a periodic distribution, follow the formula on page 15, or use the tax tables provided on pages 17–26.

8. Determining Proper Amount to Withhold

To determine income tax withholding, take the following factors into account:

- 1) Wages paid during the payroll period, including tips and vacation pay;
- 2) Withholding allowances and filing status as indicated on the Form MO W-4. (Only when using the tax formula.)
- 3) If an employee does not complete and turn in the required Form MO W-4, withhold using zero allowances at a single tax rate.

A. Form MO W-4, Employee Withholding Allowance Certificate

In recent years, the Form MO W-4 has been simplified to allow taxpayers to more easily and accurately forecast their tax liability. The revisions included additional withholding allowances for taxpayers who use Head of Household as their filing status and additional instructions for married filers. The taxpayer has the option to include his/her spouse as an allowance by indicating his/her spouse does not work. If the spouse does not work, the withholding will be more accurate if the taxpayer indicates this on Form MO W-4. However, if this option is chosen and the taxpayer's spouse becomes employed later in the year, the taxpayer should revise Form MO W-4 to reflect that his/her spouse works. The taxpayer also has the option to claim additional allowances for itemized deductions or other state tax deductions or credits that lower his/her tax.

Each employee is required to file a completed Form MO W-4 to determine the number of allowances that the employee is entitled. The Form MO W-4 will be used by the employer to determine the

amount of Missouri income tax that must be withheld from each paycheck. If an employee has more than one employer, he/she should claim a smaller number, or no allowances, on each Form MO W-4 filed with employers other than his/her principal employer. This is to ensure that the total amount withheld will be closer to the actual income tax liability. Failure to reduce the Form MO W-4 allowances could cause an employee to have too little tax withheld and subject the employee to underpayment penalties. If an employee expects to have income other than his/her wages, he/she may request additional amounts be withheld in addition to the amounts indicated by the allowances claimed on the employee's Form MO W-4. The additional amount should be included on Form MO W-4, Line 6. Within 20 days of hiring a new employee, please mail a copy of the completed Form MO W-4 to the Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340 or fax a copy to (573) 526-8079. For additional information regarding new hire reporting, please visit www.dss.mo.gov/cse/newhire.htm.

B. Exemption For Nontaxable Individuals

Exemption from withholding for nontaxable individuals is valid only if an employee submits to the employer a completed Form MO W-4 certifying that the employee has no income tax liability from the previous year and expects none for the current year. Employees must file a Form MO W-4 annually if they wish to continue the exemption.

9. Withholding Tables and Formula

A. Withholding Tables

Use the taxable wages to determine the amount of withholding. In determining the amount of tax to be withheld, use the table for the correct payroll period — daily, weekly, biweekly, semimonthly and monthly periods. Tables show wage brackets in the two left-hand columns. The withholding allowances are shown at the top of each of the remaining columns and correspond to the number of allowances claimed by an employee on the Form MO W-4. The withholding tables are provided on pages 17–26 of this book.

B. Percentage Formula Withholding

The formula on page 15 may be used on electronic data processing equipment for withholding Missouri income tax. Any variation from this formula must be approved in writing by the Director of Revenue.

10. Return and Payment of Taxes Withheld

Every employer withholding Missouri income tax from employees' wages is required by statute to report and remit the tax to the state of Missouri on Form MO-941. A separate reporting form must be filed for each reporting period. A personalized book of reporting forms, detailing the employer's name, address, employer identification number, filing frequency, and due date is provided to each active account on a monthly, quarterly, or annual filing frequency. Quarter-monthly filers are required to file and pay by an alternative method. (See page 2.) If an employer misplaces, damages, or fails to receive the necessary reporting forms, replacement forms should be requested, allowing sufficient time to file a timely return. If a blank form is used, the employer's name, address, and Missouri tax identification number must appear as filed on previous returns and the period that the remittance is made must be indicated. Blank forms can be downloaded from the department's web site at: www.dor.mo.gov/tax. **Failure to receive reporting forms does not relieve the employer of the responsibility to timely report and remit tax withheld.** If an employer temporarily ceases to pay wages or is engaged in seasonal activities, a return must be filed for each period even if no tax was withheld. Failure to do so will result in the issuance of non-filer notices.

All returns and remittances should be mailed to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999. See address labels in voucher books. Returns and payments are due on the dates shown in Section 11.

Note: Your return is considered timely if it is postmarked before the required due date. If a metered postmark differs from the U.S. Postal Service postmark, the U.S. Postal Service postmark will be used as evidence of timely filing. When the due date falls on a Saturday, Sunday, or legal holiday, the return and payment will be considered timely if postmarked on the next business day.

11. Filing Frequency Requirements

Missouri income tax withholding returns must be filed by the due date as long as an account is maintained with the Missouri Department of Revenue, even if there was no payroll for the reporting period. **Returns must be filed each reporting period, even though there may not have been any tax withheld.** If no tax was withheld, a zero withholding tax return may be telefiled by calling (888) 948-4653. (See telefile information on page 2.)

There are four filing frequencies: quarter-monthly, monthly, quarterly, and annually. A newly registered employer is initially assigned a filing frequency on the basis of his/her estimation of future withholdings. **If the assigned filing frequency differs from the filing requirements established by statute, it is the employer's responsibility to notify the Missouri Department of Revenue immediately.** The time for filing is as follows:

- 1) Quarter-monthly — Employers required to withhold \$9,000 or more per month for at least two months during the preceding 12 months shall file on a quarter-monthly basis (see Section 12);
- 2) Monthly — Employers required to withhold \$500 per month for at least two months during the preceding 12 months shall file on a monthly basis;
- 3) Quarterly — Employers not required to file and pay taxes withheld on a monthly basis who withhold at least \$20 per quarter during at least one quarter of the preceding four quarters shall file on a quarterly basis;
- 4) Annually — Employers required to withhold less than \$20 during each of the preceding four quarters shall file on an annual basis.

EMPLOYER WITHHOLDING TAX DUE DATES

MONTHS	ANNUAL REPORTS	QUARTERLY REPORTS	MONTHLY REPORTS	QUARTER-MONTHLY REPORTS
JANUARY FEBRUARY MARCH APRIL MAY JUNE JULY AUGUST SEPTEMBER OCTOBER NOVEMBER DECEMBER	Jan. 31	May 1 Jul. 31 Oct. 31 Jan. 31	Feb. 15 Mar. 15 May 1 May 15 June 15 Jul. 31 Aug. 15 Sept. 15 Oct. 31 Nov. 15 Dec. 15 Jan. 31	Payment is required within three banking days for the periods ending the 7th, 15th, 22nd and the last day of a month.

12. Quarter-Monthly Reporting

Any employer who withheld \$9,000 or more in each of at least two months during the prior 12 months shall file a report and remit

payment to the Director of Revenue on a quarter-monthly basis. One of the alternative filing methods on page 2 must be used by quarter-monthly filers.

A quarter-monthly period means:

- 1) The first seven days of a calendar month;
- 2) The eighth to the fifteenth day of a calendar month;
- 3) The sixteenth to the twenty-second day of a calendar month;
- 4) The twenty-third day through the last day of a calendar month.

The employer must make a payment, at the end of each quarter-monthly period to pay 90 percent of the withholding due for the filing period. The payment must be made within three banking days following the end of the quarter-monthly period or deposited in a depository designated by the director within four banking days after the end of the quarter-monthly period. Banking days shall not include Saturday, Sunday, or legal holidays. The compensation authorized in Section 143.261, RSMo, may be taken by the employer against the payment required to be made only if such payment is made on a timely basis.

As a quarter-monthly filer you have the option to:

1. Pay 100 percent of the estimated quarter-monthly amount, as determined by the Department of Revenue, within three banking days after the end of each quarter-monthly period (four times a month);
or
2. Pay at least 90 percent of the actual tax due by the due date of that particular quarter-monthly period. If there is not a payroll during a quarter-monthly period, no quarter-monthly payment voucher is necessary.

Any additional tax due at the end of the month must be paid on or before the due date of the tax return. Visit www.dor.mo.gov/tax for more information about alternative filing methods.

Example: An employer has a semi-monthly payroll cycle which falls on January 15 and on January 31. The actual Missouri income tax withholding for the January 15 payroll is \$12,000. The employer must remit at least 90 percent of the \$12,000 (\$10,800) with the 2nd quarter-monthly payment due no later than January 21. The actual Missouri income tax withholding for the January 31 payroll is \$15,000. The employer must remit at least 90 percent of the \$15,000 (\$13,500) with the 4th quarter-monthly payment due no later than February 2. Because the employer did not have a payroll during the 1st or 3rd quarter-monthly periods, a quarter-monthly payment does not need to be submitted for those two periods.

Example: An employer has only one monthly payroll period and it falls on January 20. The actual Missouri income tax withholding for the January 20 payroll is \$30,000. The employer must remit at least 90 percent of the \$30,000 (\$27,000) with the 3rd quarter-monthly payment due no later than January 27. Because the employer did not have a payroll during the 1st, 2nd, or 4th quarter-monthly periods, a quarter-monthly payment does not need to be submitted for those three periods.

The withholding tax return is due by the 15th day of the following month, except for the third month of a quarter, which is due the last day of the following month. The return may be filed using Telefile if no balance is due with the return. If a balance is due, pay the remaining amount using TXP or online filing. Submit a withholding tax return either by Telefile or by printing and mailing a Form MO-941. See page 2 for more information on alternative filing methods.

Any employer who has been placed on a quarter-monthly filing frequency who has not withheld \$9,000 or more in two months of the prior 12 months, may request permission from the Missouri Department of Revenue to file and pay on a less frequent basis. An employer must file and pay on a quarter-monthly basis for a minimum of 12 months before requesting a change in filing frequency.

13. Under and Over Reporting of Withholding

A. Underpayments

1. If withholding tax has been under reported in any one period, the employer must file a **Form MO-941U**, Employer's Withholding Tax Underpayment Amended Return. Interest and additions to tax will be imposed on the underpaid portion according to established procedures. However, no penalty for underpayment of any amount required to be paid will be imposed on any employer for failure to comply with the quarter-monthly filing requirements for the first two months the employer is obligated to make quarter-monthly payments.
2. If a quarter-monthly filer underpays, a penalty of 5 percent, in lieu of all other penalties, interest, or additions to tax imposed by the statutes, will be charged on the amount of underpayment. The penalty of 5 percent for underpayment will not be imposed if one of the following exceptions is met:

- a) Payment of at least 90 percent of the actual amount required to be remitted for the period.

Example: Actual tax withheld was \$10,000 less timely filing compensation deduction of \$150, leaving a liability of \$9,850. The payment must be at least \$8,865, (\$9,850 X 90 percent) to avoid the 5 percent penalty; or

- b) The employer's timely remittance for the quarter-monthly period equals or exceeds one-fourth of the average monthly withholding tax liability of the employer for the preceding year. The month of the highest liability and the month of lowest liability are excluded in computing the average. This exception may be used only if the employer has a withholding tax liability for at least six months of the previous calendar year.

Example: The employer had \$150,000 withholding in the preceding year for the 12-month period. The highest and lowest months' withholding were a total of \$30,000. The average quarter-monthly liability is \$3,000 ($\$150,000 - \$30,000 = \$120,000$. $\$120,000 \div 10 = \$12,000$. $\$12,000 \times .25 = \$3,000$). If the employer was in business for at least six months, but less than 12 months, use the actual months' amounts less the highest and lowest and divide by the remaining months to determine the average month.

B. Overpayments

- 1) If withholding tax has been over reported in any one period, the employer must file an amended Missouri withholding tax return **Form MO-941X** with the Missouri Department of Revenue. A **Form MO-941X**, Employer's Amended Withholding Tax Return, must be filed along with supporting documentation, such as a copy of your payroll ledger or Form W-2s. (A separate Form MO-941X must be

filed for each period affected.) **A refund or credit will be issued by the Director of Revenue for any excess remittance over the actual amount due for a period. An employer cannot take a credit for an overpayment until he/she has received an overpayment notice from the Director of Revenue.**

- 2) Claims for overpayment must be filed within three years from the date the return was filed or two years from the date the tax was paid, whichever period expires later. If no return was filed by the taxpayer, a claim for credit or refund must be filed within two years from the time the tax was paid. No claim for credit or refund will be allowed after the expiration of the period of limitation prescribed in Section 143.801, RSMo.

Forms are furnished in your voucher book or may be obtained by accessing the Missouri Department of Revenue's web site at: **www.dor.mo.gov/tax/forms/**, writing the Taxation Bureau, P.O. Box 3022, Jefferson City, MO 65105-3022, or calling (800) 877-6881 or (573) 751-5337.

14. Employer Compensation

Employers, except the United States, the state of Missouri, and all agencies and political subdivisions of the state of Missouri or the United States Government, may deduct and retain as compensation from remittances made to the Director of Revenue on or before the respective due dates for the payment involved, the following percentages of the total amount of tax withheld and paid annually.

COMPENSATION PERCENTAGE	YEAR-TO-DATE TOTAL JANUARY-DECEMBER
2%	0 to \$5,000
1%	\$5,001 to \$10,000
1/2%	In Excess of \$10,000

This is an annual accumulative total. After employers withhold \$10,000, they are entitled to one-half percent compensation for the balance of the year.

The employer is not entitled to compensation if payment is not made on or before the due date. If the compensation deduction is allowable, the deduction must be deducted on each return filed.

15. New Jobs Training and Job Retention Training Credit Programs

Employers and junior college districts may enter into a cooperative agreement establishing new jobs and/or job retention training projects with the approval of the Missouri Department of Economic Development. The program costs may be met by receipt of new jobs and/or job retention credit from withholding. An employer interested in this program should contact the Missouri Department of Economic Development, Division of Workforce Development, P.O. Box 1087, Jefferson City, MO 65102-1087.

16. Delinquent Returns and Payments — Penalty, Interest, Additions to Tax

1. Interest at the rate of 7 percent for calendar year 2006, (.0001918 daily rate computation) must be included on all payments of tax not filed on a timely basis pursuant to Section 143.731, RSMo. Interest is subject to change on an annual basis pursuant to Section 32.065, RSMo.

2. An employer's failure to file a required return timely, unless due to reasonable cause and not to willful neglect, will result in additions to tax of 5 percent per month or fraction thereof, not to exceed 25 percent per Section 143.741(1), RSMo.
3. Failure to file a timely duplicate Form W-2, Wage and Tax Statement, is subject to a penalty of \$2 per statement not to exceed \$1,000, unless the failure is due to reasonable cause and not willful neglect per Section 143.741(2), RSMo.
4. A deficiency is subject to additions to tax of 5 percent, if the deficiency is due to negligence or disregard of rules and regulations, or 50 percent if the deficiency is due to fraud per Sections 143.751(1) and (2), RSMo.
5. Failure to pay tax timely will result in additions to tax of 5 percent per Section 143.751(3), RSMo.
6. A person who willfully fails to collect, account, or pay withheld taxes is subject to a penalty equal to the amount not paid per Section 143.751(4), RSMo.

In addition, any officer, director, or statutory trustee of any corporation who has direct control, supervision, or responsibility for filing returns and making payments of the tax, who fails to file or make payment, shall be personally assessed the tax, including interest, additions to tax, and penalties per Section 143.241.2, RSMo.

7. Criminal penalties are also provided in Sections 143.911 to 143.951, RSMo.
8. A Certificate of Tax Lien may be filed for record with the recorder's office. The lien shall be filed on the date an assessment becomes final and shall attach to all real and personal property owned by or acquired by the taxpayer. A Certificate of Tax Lien may also be filed with the clerk of the circuit court and shall have the force and effect of a default judgment pursuant to Section 143.902, RSMo.

17. Failure to Pay Taxes Withheld

Any employer who fails to remit income tax withheld or to file tax returns as required, may be required to deposit the taxes in a special trust account for Missouri (see Section 32.052, RSMo). Penalties are provided for failure to make payment. If the Director of Revenue finds that the collection of taxes required to be deducted and withheld by an employer may be jeopardized by delay, he/she may require the employer to remit the tax or make a return at any time. A lien outstanding with regard to any tax administered by the director shall be a sufficient basis for this action (see Section 143.221.4, RSMo). Effective August 28, 2004, any business with a retail sales tax license who fails to pay withholding tax is subject to license revocation.

Personal Liability

Any officer, director or statutory trustee of any corporation, including administratively dissolved corporations, or foreign corporations that have had their certificate of authority revoked, subject to the provisions of Sections 143.191 to 143.265, RSMo, who has the direct control, supervision, or responsibility for filing returns or making payment of the amount of tax imposed in accordance with Sections 143.191 to 143.265, RSMo, and who fails to file such return with the Director of Revenue, shall be personally assessed for such amounts, including interest, additions to tax, and penalties (see Section 143.241.2, RSMo).

18. Statements for Employees

Two copies of the Form W-2, Wage and Tax Statement, shall be provided to each employee to whom wages were paid and were subject to withholding tax whether or not tax was withheld from such payments. Wages include sickness or injury payments made by an employer under wage continuation plans, whether paid in cash or otherwise.

The Form W-2 supplied by the Internal Revenue Service must be used for this purpose unless the employer uses a substitute form approved in writing by the Missouri Department of Revenue.

If it becomes necessary to correct Form W-2 after it has been issued to an employee, two corrected Form W-2s should be issued to the employee and a copy mailed to the department. The new copies must be clearly marked **“Corrected by Employer.”**

In case a Form W-2 is lost or destroyed, a substitute copy must be issued to the employee and must be clearly marked **“Reissued by Employer.”**

Form W-2, Wage and Tax Statement, and/or Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., must be provided to the employee **on or before January 31** of the following calendar year for which the Form W-2 and/or Form 1099-R applies. File Form 1099-R for each person to whom you have made any designated distribution from profit-sharing or retirement plans, IRAs, annuities, pensions, etc., whether or not you withheld Federal or Missouri income tax.

19. Final or Annual Report of Income Tax Withheld

A. Annual Report

On or before March 1, each employer must file copies of all withholding statements, Form W-2 or Form 1099-R, Copy 1, for the year, along with Form MO W-3, Transmittal of Wage and Tax Statements. These copies must also be accompanied by a list, preferably an adding machine tape or a computer printout, of the total amount of the income tax withheld as shown on all “Copy 1s” of Form W-2/Form 1099-R.

Send Form W-2(s) and/or Form 1099-R(s) and Form MO W-3 to the **Missouri Department of Revenue, P.O. Box 3330, Jefferson City, MO 65105-3330** in convenient size packages. Each package must be identified with the name and account number of the employer, and the packages must be consecutively numbered.

Do not include the fourth quarter or 12th month return with the Form W-2(s) and/or Form 1099-R(s) and Form MO W-3. The last annual remittance must be sent separately with Form MO-941.

Any employee copies of Form W-2(s) and/or Form 1099-R(s) and Form MO W-3 that were returned to the employer as undeliverable must be kept by the employer for at least four years.

B. Magnetic Media Reporting

Employers with 250 or more Form W-2s must file on magnetic media. The Department of Revenue’s magnetic media reporting format conforms with the Magnetic Media Reporting and Electronic Filing (MMREF) format used by the Social Security Administration. The necessary fields included in the MMREF format specifications are listed on page 12.

Employers with fewer than 250 W-2s can either file by magnetic media or by submitting paper Form W-2s to the Taxation Bureau, P.O. Box 3330, Jefferson City, MO 65105-3330.

Please file Form MO W-3, Transmittal of Wage and Tax Statements, with your Form W-2(s) or your magnetic media reporting.

If you already included the Codes RE and RS records on your Social Security Administration tape or diskette, you may send a duplicate copy to the Missouri Department of Revenue. Otherwise you must add the Codes RE and RS records. The additional data specifications for magnetic media reporting required by the state of Missouri are listed on page 12. If you have any questions regarding the reporting of your Form W-2s, please call (573) 751-7200.

For information regarding Form 99-Misc reporting, please visit www.dor.mo.gov/tax/faq/faqwhold.htm. Scroll the FAQs to the heading of “Information at Source Reporting”.

The Department of Revenue will not provide notification when magnetic media information is processed; nor will the department return completed magnetic media to the employer.

C. Form W-2 Corrections

If after you have filed your Form W-2(s) and Form MO W-3, you discover an error and need to file a Form W-2C, you should attach a copy of the Form W-2C to Form MO W-3 and check the box indicated for submitting Form W-2C(s). Enter the same amount on Line 1 and Line 2 that was originally entered unless as a result of the Form W-2C(s) those amounts changed. If changed, enter the total new correct amount for all Form W-2(s) in both boxes.

20. Closing a Withholding Account/Final Report

An employer must notify the Missouri Department of Revenue to close its withholding tax account. The Missouri Department of Revenue will not automatically close the account because it stops making payments and filing returns. An employer should close its withholding account if any of the following occur:

- It permanently stops doing business;
- It permanently stops having employees; or
- It has a major change in business, such as forming a partnership or joining others to form a corporation.

To close the account, use Form MO-941F, Employer’s Withholding Tax Final Report, **AND** write “FINAL PAYROLL” on the last Form MO-941 to be filed. Failure to notify the Missouri Department of Revenue to close the account will cause estimated billings to be issued. If a non-filer notice is received, the employer must report and remit the actual amount withheld to the Missouri Department of Revenue.

21. Records to be Kept by Employers

The following records must be retained for all employees:

- 1) Name, address, social security number, and period of employment;
- 2) Amounts and dates of all wage payments subject to Missouri income tax withholding;
- 3) Employee’s state income tax withholding allowance certificate;
- 4) Employer’s state income tax withholding registration number;
- 5) Record of quarter-monthly, monthly, quarterly, and annual returns filed including dates and amounts of payments;

- 6) Records that would assist the Missouri Department of Revenue in auditing the employer's records.

All records should be kept for at least three years after the date the taxes to which they relate become due, or the date the taxes are paid, whichever is later.

In addition to the records listed above, all records of the allocation of working days in the state of Missouri must be retained for all nonresident employees.

Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m., Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Jefferson City

3237 W. Truman Blvd., Suite 100
(573) 751-7191

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

St. Louis

3256 Laclede Station Rd.,
Suite 101
(314) 877-0177

Columbia

1500 Vandiver Dr., Room 113
(573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
(417) 629-3070

Springfield

149 Park Central Square,
Room 313
(417) 895-6474

St. Joseph

525 Jules, Room 314
(816) 387-2230

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337

(573) 751-4800

Refund Inquiry Line

Electronic Filing Information

(573) 751-3505

(573) 751-3930

To download forms from our web site, visit: www.dor.mo.gov/tax
Suggestions for Tax System Improvements please e-mail: taxsuggest@dor.mo.gov

MISSOURI DEPT. OF REVENUE EMPLOYER'S RETURN OF INCOME TAXES WITHHELD		FORM MO-941 (REV. 11-2005)	FILING FREQUENCY DUE ON OR BEFORE	<table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">1. Withholding This Period</td> <td style="width: 5%;">\$</td> <td style="width: 35%; text-align: right;">0 0</td> </tr> <tr> <td>2. Compensation Deduction</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> <tr> <td>3. Previous Overpay/ Payments</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> <tr> <td>4. Balance Due. If zero due, STOP, file by calling (888) 948-4653. Enter your PIN when prompted ..</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> <tr> <td>5. Additions to Tax (see Instructions)</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> <tr> <td>6. Interest (see Instructions)</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> <tr> <td>7. Total Amount Due (U.S. funds only)</td> <td>\$</td> <td style="text-align: right;">0 0</td> </tr> </table>	1. Withholding This Period	\$	0 0	2. Compensation Deduction	\$	0 0	3. Previous Overpay/ Payments	\$	0 0	4. Balance Due. If zero due, STOP , file by calling (888) 948-4653. Enter your PIN when prompted ..	\$	0 0	5. Additions to Tax (see Instructions)	\$	0 0	6. Interest (see Instructions)	\$	0 0	7. Total Amount Due (U.S. funds only)	\$	0 0
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MO TAX I.D. NUMBER		TAX PERIOD		<div style="text-align: center; font-weight: bold; margin-bottom: 10px;">DOR USE ONLY</div> <table border="0" style="width: 100%;"> <tr> <td style="width: 60%;">*</td> <td style="width: 5%;"></td> <td style="width: 35%;"></td> </tr> <tr> <td>*</td> <td></td> <td></td> </tr> </table>	*			*																	
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MO 860-1895 (11-2005)																									
I have direct control, supervision, or responsibility for filing this return and payment of the tax due. Under penalties of perjury, I declare it is a true, accurate, and complete return.																									
AUTHORIZED SIGNATURE		DATE																							
MAIL REMITTANCE AND RETURN TO: Missouri Department of Revenue, P.O. Box 999, Jefferson City, Missouri 65108-0999.																									

INSTRUCTIONS FOR COMPLETING FORM MO-941 — TAX COMPUTATION

Use the correct return.

1. Enter the amount of employer withholding tax for the period on Line 1.
2. Enter the compensation deduction for timely payment made on Line 2. (Compensation should be taken on the amount entered on Line 1.)
3. Enter previous overpayments/credits on Line 3.
4. Compute balance due. Subtract Lines 2 and 3 from Line 1 and enter the difference on Line 4.
5. Compute additions to tax, if applicable, and enter on Line 5.
 - A. For failure to pay withholding tax by the due date — subtract Line 3 from Line 1 and multiply the result by 5%; or
 - B. For failure to file your return by the due date — subtract Line 3 from Line 1 and multiply the result by 5% for each month late, not to exceed 25%.
6. Compute interest, if applicable, and enter on Line 6. Divide the annual interest rate by 365 (366 for leap years) to obtain the daily

interest rate. Then subtract Line 3 from Line 1 and multiply the result by the daily interest rate for each day late.

This year's interest rate is posted on the department's web site at: **www.dor.mo.gov/tax**.

7. Compute total amount due. Add Lines 4, 5, and 6 and enter on Line 7.

Mail your remittance and return to: Missouri Department of Revenue, P.O. Box 999, Jefferson City, MO 65108-0999 payable to Missouri Director of Revenue and include your Missouri Tax I.D. Number in the lower left area of your check (U.S. funds only).

NOTE: An amended return, Form MO-941X, must be filed if the amount of tax withheld for a particular period is **less** than the original employer withholding tax reported for that period. An amended return, Form MO-941U, must be filed if the amount of tax withheld for a particular period is **more** than the original withholding tax reported for that period. Use a separate Form MO-941X or MO-941U, for each period to be amended.

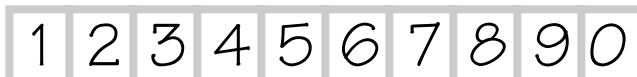
ROUND ALL CENTS TO THE NEAREST WHOLE DOLLAR. You must round the amounts that you withhold from your employees to the nearest whole dollar. For 1 cent through 49 cents, round down to the previous whole dollar amount (round \$32.49 down to \$32.00). For 50 cents through 99 cents, round up to the next whole dollar amount (round \$32.50 up to \$33.00). For your convenience, the zeros have already been placed in the cent columns on the returns.

PLEASE NOTE THE FOLLOWING GUIDELINES FOR COMPLETING RETURNS

You determine how accurately your information is transferred to our tax system. There is no intermediate step between your hand-printed characters and the creation of computer usable data (other than the optical reading). Clear and distinct characters, when written according to the guidelines below, will ensure accuracy.

- **DO NOT USE RED INK OR TYPEWRITER PRINT ON THESE VOUCHERS.**
- **PLEASE USE A MEDIUM TIP BLACK OR BLUE BALLPOINT PEN.**

- **PRINT FIRMLY!!!** Dark characters are essential.
- The size of the character you write should not be less than 2/3 the height of the box. The character should fill the box, but leave a small margin between the character and the border.
- Enter a zero or the appropriate number where applicable; otherwise, leave blank.
- **DO NOT** write **N/A** or **NONE** or draw a line in any box or space where a number or digit should go.
- **DO NOT** use commas or decimals.



TO ENSURE YOUR RETURN WILL BE PROPERLY PROCESSED

- **Remove all tear away jackets from checks.**
- **Do not send check stubs with checks.**
- **Do not staple check to withholding tax returns.**
- Do not bend or fold your withholding tax return and/or check.
- Include your Missouri I.D. Number (MITS) on all remittances.

The Missouri Department of Revenue will accept magnetic tapes or diskettes containing records for reporting wage information. The employer must use the Magnetic Media Reporting and Electronic Filing (MMREF) format provided by the Social Security Administration (SSA). The department is unable to accept electronic filing of W-2 information.

Magnetic Tape Specifications: Annual W-2 Copy B Information

CODE RE — Employer Record

Location	Field	Length	Specification
1–2	Record Identifier	2	Constant “RE”
3–6	Tax Year	4	Enter the tax year for this report
8–16	FEIN	9	Enter the FEIN entered on Form MO-941
40–96	Employer Name	57	Enter employer’s name. Left justify and fill with blanks.
97–118	Street Address	22	Enter the employer’s street address. Left justify and fill with blanks.
141–162	City	22	Enter the employer’s city. Left justify and fill with blanks.
163–164	State Abbreviation	2	Enter the employer’s state by standard postal abbreviation. (Missouri = MO)
165–169	Zip Code	5	Enter the employer’s five-digit zip code.
170–173	Zip Code Extension	4	Enter the employer’s four-digit extension of the zip code. If not applicable, fill with blanks.

CODE RS — State Record (Employee Information)

Location	Field	Length	Specification
1–2	Record Identifier	2	Constant “RS”
3–4	State Code	2	Enter the appropriate numeric postal code. Missouri = 29
10–18	Social Security Number	9	Enter the employee’s social security number. If unknown, enter all zeroes. Omit hyphens and spaces.
19–33	Employee First Name	15	Enter the employee’s first name. Left justify and fill with blanks.
34–48	Employee Middle Name or Initial	15	Enter the employee’s middle name or initial. Left justify and fill with blanks.
49–68	Employee Last Name	20	Enter the employee’s last name. Left justify and fill with blanks.
248–267	State Employer Account Number	20	Enter the eight-digit Missouri Employer Withholding Tax Number. Left justify and fill with blanks.
276–286	State Taxable Wages	11	Enter state taxable wages in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.
287–297	State Incomes Tax Withheld	11	Enter state income tax withheld in dollars and cents. Do not enter a decimal point. Right justify and fill with zeroes.

CHECKLIST FOR FILING FORM W-2s

- ✓ Form W-2s must be provided to the employee on or before January 31.
- ✓ If you have less than 250 Form W-2s, you may send copies or use the magnetic media tape or diskette filing options.
- ✓ If you have 250 or more Form W-2s, you must file Form W-2s by magnetic media tape or diskette.
- ✓ You must enclose Form MO W-3 with your Form W-2s or your magnetic media tape or diskette.
- ✓ Mail Form MO W-3 and Form W-2s or your magnetic media tape or diskette to the Missouri Department of Revenue, P.O. Box 3330, Jefferson City, Missouri 65105-3330 **on or before February 28, 2007.**

EMPLOYER WITHHOLDING TAX FREQUENTLY ASKED QUESTIONS

Q. *What is the timely compensation deduction?*

- A.** Employers who are not government agencies or political subdivisions may receive a deduction if their Form MO-941, Employer's Return of Income Taxes Withheld, is timely filed and timely paid. The timely compensation **begins at 2 percent and is reduced to 1 percent once the employer's year-to-date withholding reaches \$5,000.** The amount of compensation deduction is **reduced to one-half percent once the year-to-date withholding reaches \$10,000.**

For example, if my employer withholding tax is \$4,000 for the month of January, I will receive a 2 percent timely compensation. If my February withholding tax is \$4,000, (my year-to-date withholding tax would be \$8,000), I will receive a 2 percent compensation deduction for \$1,000 and a 1 percent compensation deduction for the remaining \$3,000 of the February withholding tax.

Q. *How do I file an amended withholding tax return?*

- A.** If you have overpaid your withholding tax, file a Form MO-941X. If you underpaid your withholding tax, file a Form MO-941U.

Q. *How can I take a credit if I have an overpayment?*

- A.** When you receive an overpayment notice you can take the credit on your next return. If you have a delinquency, the Missouri Department of Revenue will automatically apply your overpayment to the balance due.

Q. *When do I need to send copies of my Form W-2(s) to the department?*

- A.** You must send your 2006 Form W-2(s) to the department with Form MO W-3 no later than February 28, 2007. You may send copies of Form W-2(s) to the department if you have less than 250 Form W-2s. If you have 250 or more Form W-2s, see page 12 for magnetic media tape and diskette specifications.



MISSOURI DEPARTMENT OF REVENUE
Taxation Bureau

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

MO W-4
(REV. 12-2005)

This certificate is for income tax withholding and child support enforcement purposes only.
PLEASE TYPE OR PRINT.

FULL NAME	SOCIAL SECURITY NUMBER	FILING STATUS	<input type="checkbox"/> SINGLE <input type="checkbox"/> MARRIED <input type="checkbox"/> HEAD OF HOUSEHOLD
HOME ADDRESS (NUMBER AND STREET OR RURAL ROUTE)	CITY OR TOWN, STATE AND ZIP CODE		

1. ALLOWANCE FOR YOURSELF: Enter 1 for yourself if your filing status is single, married, OR head of household.	1	
2. ALLOWANCE FOR YOUR SPOUSE: Does your spouse work? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES, enter 0. If NO, enter 1 for your spouse	2	
3. ALLOWANCE FOR DEPENDENTS: Enter the number of dependents you will claim on your tax return. Do not claim yourself or your spouse or dependents that your spouse has already claimed on his or her Form MO W-4.	3	
4. ADDITIONAL ALLOWANCES: You may claim additional allowances if you itemize your deductions or have other state tax deductions or credits that lower your tax. Enter the number of additional allowances you would like to claim.	4	
5. TOTAL NUMBER OF ALLOWANCES YOU ARE CLAIMING: Add Lines 1 through 4 and enter total here.	5	
6. ADDITIONAL WITHHOLDING: If you expect to have a balance due (as a result of interest income, dividends, income from a part-time job, etc.) on your tax return, you may request your employer to withhold an additional amount of tax from each pay period. To calculate the amount needed, divide the amount of the expected balance due by the number of pay periods in a year. Enter the additional amount to be withheld each pay period here.	6	\$
7. EXEMPT STATUS: If you had a right to a refund of ALL of your Missouri income tax withheld last year because you had NO tax liability and this year you expect a refund of ALL Missouri income tax withheld because you expect to have NO tax liability, write "EXEMPT" on Line 7. See information below.	7	

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate, or I am entitled to claim exempt status.

EMPLOYEE'S SIGNATURE (Form is not valid unless you sign it.)	DATE
EMPLOYER'S NAME	FEDERAL EMPLOYER IDENTIFICATION NUMBER
EMPLOYER'S ADDRESS	MISSOURI TAX IDENTIFICATION NUMBER

NOTICE TO EMPLOYER: Within 20 days of hiring a new employee, send a copy of Form MO W-4 to the: Missouri Department of Revenue, P.O. Box 3340, Jefferson City, MO 65105-3340 or fax to (573) 526-8079. For additional information regarding new hire reporting, please visit www.dss.mo.gov/cse/newhire.htm.



—EMPLOYEE INFORMATION—

You Do Not Pay Missouri Income Tax on All of the Income You Earn!

Visit www.dor.mo.gov to try our online withholding calculator.



Deductions and exemptions reduce the amount of your taxable income. Form MO W-4 is completed so you can have as much "take-home pay" as possible without an income tax liability due to the state of Missouri when you file your return. Deductions and exemptions reduce the amount of your taxable income. *If your income is less than the total of your personal exemption plus your standard deduction, you should mark "EXEMPT" on Line 7 above.* The following amounts of your annual Missouri adjusted gross income will not be taxed by the state of Missouri when you file your individual income tax return.

Single

\$2,100 — personal exemption
\$5,150 — standard deduction
 \$7,250 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Married Filing Combined

\$ 4,200 — personal exemption
\$10,300 — standard deduction
 \$14,500 — Combined Total (For both spouses)
 + \$1,200 for each dependent
 + up to \$10,000 for federal tax

Head of Household

\$ 3,500 — personal exemption
\$ 7,550 — standard deduction
 \$11,050 — Total
 + \$1,200 for each dependent
 + up to \$5,000 for federal tax

Items to Remember:

- If your filing status is married filing combined and your spouse works, do not claim an exemption on Form MO W-4 for your spouse.
- If you and your spouse have dependents, please be sure only one of you claim the dependents on your Form MO W-4. If both spouses claim the dependents as an allowance on Form MO W-4, it may cause you to owe additional Missouri income tax when you file your return.
- If you have more than one employer, you should claim a smaller number or no allowances on each Form MO W-4 filed with employers other than your principal employer so the amount withheld will be closer to your amount of total tax.
- If you itemize your deductions, instead of using the standard deduction, the amount not taxed by Missouri may be a greater or lesser amount.

2006 MISSOURI WITHHOLDING TAX FORMULA

STEP 1—USING ANNUAL AMOUNTS

(Refer to Federal Publication 15 for questions concerning gross taxable income or federal withholding tax.)

1. GROSS INCOME — Determine the employee's total wages for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual wage. (Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

Note: If the employee has supplemental or overtime pay, see the withholding procedures outlined below.

2. STANDARD DEDUCTION — Annual amount is: \$5,150 if employee is single, \$5,150 if employee is married and spouse works, \$10,300 if employee is married and spouse does not work (this is determined by the check box on Form MO W-4, Line 2, and is not a separate filing status), \$7,550 if employee's filing status is Head of Household.
3. MO W-4 ALLOWANCES — Annual amount is: \$1,200 for the first allowance and \$1,200 for each additional allowance if employee is **single or married**, \$3,500 for the first allowance and \$1,200 for each additional allowance thereafter if the employee's filing status is **Head of Household**.
4. FEDERAL WITHHOLDING — Determine the amount of the employee's total federal income tax withheld for the payroll period. Multiply this amount by the number of payroll periods you have in a year. The result is the employee's annual federal income tax withheld. **An individual's federal income tax deduction is limited to \$5,000 (\$10,000 if a combined return).** These limitations should be applied on an aggregate basis. (Multiply by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, or 12 if you pay monthly.)

Note: The maximum federal income tax deduction for a married filer, spouse not working, is \$10,000. If

the spouse is working, the maximum limit should be calculated using \$5,000.

Determine if the spouse is working by the check boxes on Form MO W-4, Line 2.

5. MISSOURI TAXABLE INCOME — Subtract the total annual amounts of numbers 2, 3, and 4 from the total annual gross income of number 1. The result is the employee's Missouri taxable income.

STEP 2

1. MISSOURI WITHHOLDING TAX — Multiply the employee's Missouri taxable income by the applicable annual payroll period rate. Begin at the lowest rate and accumulate the total withholding amount for each rate. The result is the employee's annual Missouri withholding tax.
2. MISSOURI WITHHOLDING TAX PER PAYROLL PERIOD — Divide the employee's annual Missouri withholding amount by: 260 if you pay daily, 52 if you pay weekly, 26 if you pay bi-weekly, 24 if you pay semi-monthly, 12 if you pay monthly. The result is the employee's Missouri withholding tax per pay period.

ROUNDING ON MISSOURI WITHHOLDING REPORTS. You must round the amounts that you withhold from your employees to the nearest whole dollar.

Visit www.dor.mo.gov/tax to access our online withholding tax calculator.

Supplemental Pay Withholding

If the employee has supplemental or overtime pay, and the payment is included with normal wages, apply the withholding formula to the total payment as if it was a regular payroll wage payment.

If the employee has supplemental or overtime pay and the overtime wages are paid separately from regular wages, you may withhold based upon one of the following two methods.

- Withhold a flat percentage rate of 6 percent of the supplemental wages; or
- Add the supplemental wages to the regular wages paid for the payroll period and apply the withholding formula to the total amount as if it was a regular payroll wage payment. Then subtract the tax already withheld from the regular wage payment and withhold the remaining tax from the supplemental payment.

INCOME TAX WITHHOLDING PERCENTAGE TAX

Rates	Daily Payroll Period	Weekly Payroll Period	Bi-Weekly Payroll Period
1.5%	\$ 0.00 to \$ 4.00	\$ 0.00 to \$ 20.00	\$ 0.00 to \$ 38.50
2.0%	4.01 to 8.00	20.01 to 40.00	38.51 to 77.00
2.5%	8.01 to 12.00	40.01 to 60.00	77.01 to 115.50
3.0%	12.01 to 16.00	60.01 to 80.00	115.51 to 154.00
3.5%	16.01 to 20.00	80.01 to 100.00	154.01 to 192.50
4.0%	20.01 to 24.00	100.01 to 120.00	192.51 to 231.00
4.5%	24.01 to 28.00	120.01 to 140.00	231.01 to 269.50
5.0%	28.01 to 32.00	140.01 to 160.00	269.51 to 308.00
5.5%	32.01 to 36.00	160.01 to 180.00	308.01 to 346.50
6.0%	36.01 and over	180.01 and over	346.51 and over

Semi-Monthly Payroll Period	Monthly Payroll Period	Annual Payroll Period
\$ 0.00 to \$ 42.00	\$ 0.00 to \$ 84.00	\$ 0.00 to \$1,000.00
42.01 to 84.00	84.01 to 168.00	1,000.01 to 2,000.00
84.01 to 126.00	168.01 to 252.00	2,000.01 to 3,000.00
126.01 to 168.00	252.01 to 336.00	3,000.01 to 4,000.00
168.01 to 210.00	336.01 to 420.00	4,000.01 to 5,000.00
210.01 to 252.00	420.01 to 504.00	5,000.01 to 6,000.00
252.01 to 294.00	504.01 to 588.00	6,000.01 to 7,000.00
294.01 to 336.00	588.01 to 672.00	7,000.01 to 8,000.00
336.01 to 378.00	672.01 to 756.00	8,000.01 to 9,000.00
378.01 and over	756.01 and over	9,000.01 and over

Note: By agreement between the employee and the employer, the employee may designate additional withholding per pay period if he/she expects to owe more than the amount withheld. Additional amount of withholding may be claimed on Line 6, of Form MO W-4 (Employer's Withholding Allowance Certificate).

Missouri Withholding Formula Example

*Employee is married claiming two allowances
(spouse works)*

Annual Gross Income	\$30,000.00	
Annual Standard Deduction	– 5,150.00	(annual standard) (\$10,300 ÷ 2 = \$5,150)
Annual MO W-4 Allowances	– 2,400.00	(\$1,200 x 2)
Federal Income Tax Withheld	– 1,565.00	
Missouri Taxable Income	\$20,885.00	

Income Tax Withholding Percentage Table (Annual Payroll Period)

\$ 1,000.00 x 1.5% = \$ 15.00	\$ 20,885.00
1,000.00 x 2.0 = 20.00	– 9,000.00
1,000.00 x 2.5 = 25.00	\$11,885.00
1,000.00 x 3.0 = 30.00	EXCESS
1,000.00 x 3.5 = 35.00	x 6%
1,000.00 x 4.0 = 40.00	\$ 713.10
1,000.00 x 4.5 = 45.00	
1,000.00 x 5.0 = 50.00	\$ 713.10
1,000.00 x 5.5 = 55.00	+ 315.00
\$9,000.00	\$ 1,028.10
\$ 315.00	Annual Missouri Withholding
\$1,028.10 ÷ 12 = \$ 86.00	
Monthly Missouri Withholding (Rounded to the nearest whole dollar.)	

Tips

- Make employees aware of their option to change or update their Form W-4.
- If employees have overtime pay, use the appropriate formula for supplemental pay withholding.
- If the employee is married, but spouse does not work, apply the full standard deduction and the total amount of federal tax using the \$10,000 maximum limit.

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	120	0	0	0	0	0	0	0	0	0	0	0
120	130	0	0	0	0	0	0	0	0	0	0	0
130	140	0	0	0	0	0	0	0	0	0	0	0
140	150	1	0	0	0	0	0	0	0	0	0	0
150	160	1	0	0	0	0	0	0	0	0	0	0
160	170	1	1	0	0	0	0	0	0	0	0	0
170	180	1	1	1	0	0	0	0	0	0	0	0
180	190	2	1	1	0	0	0	0	0	0	0	0
190	200	2	1	1	0	0	0	0	0	0	0	0
200	210	2	2	1	1	0	0	0	0	0	0	0
210	220	2	2	1	1	0	0	0	0	0	0	0
220	230	3	2	2	1	1	0	0	0	0	0	0
230	240	3	3	2	1	1	0	0	0	0	0	0
240	250	4	3	2	2	1	1	0	0	0	0	0
250	260	4	3	3	2	1	1	0	0	0	0	0
260	270	4	4	3	2	2	1	0	0	0	0	0
270	280	5	4	3	3	2	1	1	0	0	0	0
280	290	5	5	4	3	2	2	1	0	0	0	0
290	300	6	5	4	3	3	2	1	1	0	0	0
300	310	6	5	5	4	3	2	1	1	0	0	0
310	320	7	6	5	4	3	3	2	1	1	0	0
320	330	7	6	6	5	4	3	2	1	1	0	0
330	340	8	7	6	5	4	3	2	2	1	0	0
340	350	8	7	7	6	5	4	3	2	1	1	0
350	360	9	8	7	6	5	4	3	2	2	1	0
360	370	9	8	8	7	6	5	4	3	2	1	1
370	380	10	9	8	7	6	5	4	3	2	1	1
380	390	10	9	9	8	7	6	5	4	3	2	1
390	400	11	10	9	8	7	6	5	4	3	2	1
400	410	11	10	10	9	8	7	6	5	3	2	2
410	420	12	11	10	9	8	7	6	5	4	3	2
420	430	12	11	11	10	9	8	7	6	4	3	2
430	440	13	12	11	10	9	8	7	6	5	4	3
440	450	13	12	12	11	10	9	8	7	5	4	3
450	460	14	13	12	11	11	10	9	7	6	5	4
460	470	14	14	13	12	11	10	9	8	7	5	4
470	480	15	14	13	12	12	11	10	9	7	6	5
480	490	15	14	14	13	12	11	10	9	8	6	5
490	500	16	15	14	13	13	12	11	10	8	7	6
500	510	16	16	15	14	13	12	11	10	9	8	6
510	520	17	16	15	14	14	13	12	11	10	8	7
520	530	17	17	16	15	14	13	12	11	10	9	7
530	540	18	17	16	15	15	14	13	12	11	9	8
540	550	18	18	17	16	15	14	13	12	11	10	9
550	560	19	18	17	16	16	15	14	13	12	11	9
560	570	19	19	18	17	16	15	14	14	12	11	10
570	580	20	19	18	17	17	16	15	14	13	12	10
580	590	20	20	19	18	17	16	16	15	14	12	11
590	600	21	20	19	18	18	17	16	15	14	13	12
600	610	21	21	20	19	18	17	17	16	15	14	12
610	620	22	21	20	20	19	18	17	16	15	14	13
620	630	22	22	21	20	19	18	18	17	16	15	13
630	640	23	22	21	21	20	19	18	17	16	15	14
640	650	23	23	22	21	20	19	19	18	17	16	15
650	660	24	23	22	22	21	20	19	18	17	16	15
660	670	24	24	23	22	21	20	20	19	18	17	16
670	680	25	24	23	23	22	21	20	19	18	17	16
680	690	25	25	24	23	22	21	21	20	19	18	17
690	700	26	25	24	24	23	22	21	20	20	19	17
700	710	26	26	25	24	23	22	22	21	20	19	18

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is WEEKLY

And The Wages Are --		Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
710	720	27	26	25	25	24	23	22	21	21	20	19
720	730	27	26	26	25	24	23	23	22	21	20	19
730	740	28	27	26	26	25	24	23	22	22	21	20
740	750	29	27	27	26	25	25	24	23	22	21	20
750	760	29	28	27	27	26	25	24	23	23	22	21
760	770	30	28	28	27	26	26	25	24	23	22	21
770	780	30	29	28	28	27	26	25	24	24	23	22
780	790	31	30	29	28	27	27	26	25	24	23	22
790	800	32	30	29	29	28	27	26	25	25	24	23
800	810	32	31	30	29	28	28	27	26	25	24	23
810	820	33	31	30	30	29	28	27	26	26	25	24
820	830	33	32	31	30	29	29	28	27	26	25	25
830	840	34	33	31	31	30	29	28	27	27	26	25
840	850	35	33	32	31	30	30	29	28	27	26	26
850	860	35	34	32	32	31	30	29	29	28	27	26
860	870	36	34	33	32	31	31	30	29	28	27	27
870	880	36	35	34	32	32	31	30	30	29	28	27
880	890	37	36	34	33	32	32	31	30	29	28	28
890	900	38	36	35	33	33	32	31	31	30	29	28
900	910	38	37	35	34	33	33	32	31	30	29	29
910	920	39	37	36	35	34	33	32	32	31	30	29
920	930	39	38	37	35	34	34	33	32	31	30	30
930	940	40	39	37	36	35	34	33	33	32	31	30
940	950	41	39	38	36	35	35	34	33	32	31	31
950	960	41	40	38	37	36	35	34	34	33	32	31
960	970	42	40	39	38	36	36	35	34	33	32	32
970	980	42	41	40	38	37	36	35	35	34	33	32
980	990	43	42	40	39	38	36	36	35	34	34	33
990	1,000	44	42	41	39	38	37	36	36	35	34	33
1,000	1,010	44	43	41	40	39	37	37	36	35	35	34
1,010	1,020	45	43	42	41	39	38	37	37	36	35	34
1,020	1,030	45	44	43	41	40	39	38	37	36	36	35
1,030	1,040	46	45	43	42	41	39	38	38	37	36	35
1,040	1,050	47	45	44	42	41	40	39	38	37	37	36
1,050	1,060	47	46	44	43	42	40	39	39	38	37	36
1,060	1,070	48	46	45	44	42	41	40	39	38	38	37
1,070	1,080	48	47	46	44	43	42	40	40	39	38	37
1,080	1,090	49	48	46	45	44	42	41	40	39	39	38
1,090	1,100	50	48	47	45	44	43	41	41	40	39	38
1,100	1,110	50	49	47	46	45	43	42	41	40	40	39
1,110	1,120	51	49	48	47	45	44	43	41	41	40	39
1,120	1,130	51	50	49	47	46	45	43	42	41	41	40
1,130	1,140	52	51	49	48	47	45	44	42	42	41	40
1,140	1,150	53	51	50	48	47	46	44	43	42	42	41
1,150	1,160	53	52	50	49	48	46	45	44	43	42	41
1,160	1,170	54	52	51	50	48	47	46	44	43	43	42
1,170	1,180	54	53	52	50	49	48	46	45	44	43	42
1,180	1,190	55	54	52	51	50	48	47	45	44	44	43
1,190	1,200	56	54	53	51	50	49	47	46	45	44	43
1,200	1,210	56	55	53	52	51	49	48	47	45	45	44
1,210	1,220	57	55	54	53	51	50	49	47	46	45	44
1,220	1,230	57	56	55	53	52	51	49	48	46	46	45
1,230	1,240	58	57	55	54	53	51	50	48	47	46	45
1,240	1,250	59	57	56	54	53	52	50	49	48	46	46
1,250	1,260	59	58	56	55	54	52	51	50	48	47	46
1,260	1,270	60	58	57	56	54	53	52	50	49	47	47

6 PERCENT OF THE EXCESS OVER 1,270 PLUS

1,270 AND OVER	60	58	57	56	54	53	52	50	49	47	47
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w/h-s

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And The Wages Are --		Daily										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	40	0	0	0	0	0	0	0	0	0	0	0
40	43	0	0	0	0	0	0	0	0	0	0	0
43	46	1	0	0	0	0	0	0	0	0	0	0
46	49	1	1	0	0	0	0	0	0	0	0	0
49	52	1	1	1	0	0	0	0	0	0	0	0
52	55	1	1	1	0	0	0	0	0	0	0	0
55	58	1	1	1	1	0	0	0	0	0	0	0
58	61	1	1	1	1	1	0	0	0	0	0	0
61	64	1	1	1	1	1	1	0	0	0	0	0
64	67	1	1	1	1	1	1	1	0	0	0	0
67	70	2	1	1	1	1	1	1	0	0	0	0
70	73	2	2	1	1	1	1	1	0	0	0	0
73	76	2	2	2	1	1	1	1	1	0	0	0
76	79	2	2	2	2	1	1	1	1	1	0	0
79	82	2	2	2	2	2	1	1	1	1	0	0
82	85	2	2	2	2	2	2	1	1	1	1	0
85	88	3	2	2	2	2	2	1	1	1	1	1
88	91	3	3	2	2	2	2	2	1	1	1	1
91	94	3	3	2	2	2	2	2	2	1	1	1
94	97	3	3	3	2	2	2	2	2	1	1	1
97	100	3	3	3	3	2	2	2	2	2	1	1
100	103	3	3	3	3	3	2	2	2	2	2	1
103	106	3	3	3	3	3	3	2	2	2	2	1
106	109	4	3	3	3	3	3	3	2	2	2	2
109	112	4	4	3	3	3	3	3	3	2	2	2
112	115	4	4	4	3	3	3	3	3	3	2	2
115	118	4	4	4	4	3	3	3	3	3	2	2
118	121	4	4	4	4	4	3	3	3	3	3	2
121	124	4	4	4	4	4	4	3	3	3	3	3
124	127	4	4	4	4	4	4	4	3	3	3	3
127	130	5	5	4	4	4	4	4	4	3	3	3
130	133	5	5	4	4	4	4	4	4	3	3	3
133	136	5	5	5	4	4	4	4	4	4	3	3
136	139	5	5	5	5	4	4	4	4	4	4	3
139	142	5	5	5	5	5	4	4	4	4	4	4
142	145	5	5	5	5	5	5	4	4	4	4	4
145	148	6	5	5	5	5	5	5	4	4	4	4
148	151	6	6	6	5	5	5	5	5	4	4	4
151	154	6	6	6	6	5	5	5	5	5	4	4
154	157	6	6	6	6	5	5	5	5	5	5	4
157	160	6	6	6	6	6	5	5	5	5	5	5
160	163	6	6	6	6	6	6	5	5	5	5	5
163	166	7	6	6	6	6	6	6	5	5	5	5
166	169	7	7	6	6	6	6	6	6	5	5	5
169	172	7	7	6	6	6	6	6	6	6	5	5
172	175	7	7	7	6	6	6	6	6	6	5	5
175	178	7	7	7	7	6	6	6	6	6	6	5
178	181	8	7	7	7	7	6	6	6	6	6	6
181	184	8	7	7	7	7	7	6	6	6	6	6
184	187	8	8	7	7	7	7	7	6	6	6	6
187	190	8	8	8	7	7	7	7	7	6	6	6
190	193	8	8	8	7	7	7	7	7	7	6	6
193	196	8	8	8	8	7	7	7	7	7	7	6
196	199	9	8	8	8	8	7	7	7	7	7	7
199	202	9	9	8	8	8	7	7	7	7	7	7
202	205	9	9	8	8	8	8	7	7	7	7	7
205	208	9	9	9	8	8	8	8	8	7	7	7
208	211	9	9	9	9	8	8	8	8	7	7	7
211	214	10	9	9	9	8	8	8	8	8	7	7
214	217	10	9	9	9	9	8	8	8	8	8	7

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is DAILY

And The Wages Are --		Daily										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
217	220	10	10	9	9	9	9	8	8	8	8	8
220	223	10	10	10	9	9	9	8	8	8	8	8
223	226	10	10	10	9	9	9	9	8	8	8	8
226	229	10	10	10	10	9	9	9	9	8	8	8
229	232	11	10	10	10	10	9	9	9	9	8	8
232	235	11	11	10	10	10	9	9	9	9	9	8
235	238	11	11	10	10	10	10	9	9	9	9	9
238	241	11	11	11	10	10	10	9	9	9	9	9
241	244	11	11	11	11	10	10	10	9	9	9	9
244	247	12	11	11	11	10	10	10	10	9	9	9
247	250	12	11	11	11	11	10	10	10	9	9	9
250	253	12	12	11	11	11	10	10	10	10	9	9
253	256	12	12	12	11	11	11	10	10	10	10	9
256	259	12	12	12	11	11	11	11	10	10	10	10
259	262	12	12	12	12	11	11	11	10	10	10	10
262	265	13	12	12	12	11	11	11	11	10	10	10
265	268	13	12	12	12	12	11	11	11	11	10	10
268	271	13	13	12	12	12	12	11	11	11	10	10
271	274	13	13	13	12	12	12	11	11	11	11	10
274	277	13	13	13	12	12	12	12	11	11	11	11
277	280	14	13	13	13	12	12	12	12	11	11	11
280	283	14	13	13	13	13	12	12	12	11	11	11
283	286	14	14	13	13	13	12	12	12	12	11	11
286	289	14	14	13	13	13	13	12	12	12	12	11
289	292	14	14	14	13	13	13	13	12	12	12	11
292	295	14	14	14	14	13	13	13	12	12	12	12
295	298	15	14	14	14	13	13	13	13	12	12	12
298	301	15	14	14	14	14	13	13	13	13	12	12
301	304	15	15	14	14	14	14	13	13	13	12	12
304	307	15	15	15	14	14	14	13	13	13	13	12
307	310	15	15	15	14	14	14	14	13	13	13	13
310	313	15	15	15	15	14	14	14	14	13	13	13
313	316	16	15	15	15	15	14	14	14	13	13	13
316	319	16	16	15	15	15	14	14	14	14	13	13
319	322	16	16	15	15	15	15	14	14	14	14	13
322	325	16	16	16	15	15	15	15	14	14	14	13
325	328	16	16	16	16	15	15	15	14	14	14	14
328	331	17	16	16	16	15	15	15	15	14	14	14
331	334	17	16	16	16	16	15	15	15	15	14	14
334	337	17	17	16	16	16	16	15	15	15	14	14
337	340	17	17	17	16	16	16	15	15	15	15	14
340	343	17	17	17	16	16	16	16	15	15	15	15
343	346	17	17	17	17	16	16	16	16	15	15	15
346	349	18	17	17	17	17	16	16	16	15	15	15
349	352	18	18	17	17	17	16	16	16	16	15	15
352	355	18	18	17	17	17	17	16	16	16	16	15
355	358	18	18	18	17	17	17	17	16	16	16	15
358	361	18	18	18	18	17	17	17	16	16	16	16
361	364	19	18	18	18	17	17	17	17	16	16	16
364	367	19	18	18	18	18	17	17	17	17	16	16
367	370	19	19	18	18	18	18	17	17	17	16	16
370	373	19	19	19	18	18	18	17	17	17	17	16
373	376	19	19	19	18	18	18	18	17	17	17	16
376	379	19	19	19	19	18	18	18	18	17	17	17
379	382	20	19	19	19	19	18	18	18	17	17	17
382	385	20	20	19	19	19	18	18	18	18	17	17
6 PERCENT OF THE EXCESS OVER 385 PLUS												
385 AND OVER		20	20	19	19	19	18	18	18	18	17	17

w/h-s

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And The Wages Are --		Bi-Weekly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	175	0	0	0	0	0	0	0	0	0	0	0
175	190	0	0	0	0	0	0	0	0	0	0	0
190	205	0	0	0	0	0	0	0	0	0	0	0
205	220	0	0	0	0	0	0	0	0	0	0	0
220	235	0	0	0	0	0	0	0	0	0	0	0
235	250	0	0	0	0	0	0	0	0	0	0	0
250	265	1	0	0	0	0	0	0	0	0	0	0
265	280	1	0	0	0	0	0	0	0	0	0	0
280	295	1	1	0	0	0	0	0	0	0	0	0
295	310	2	1	0	0	0	0	0	0	0	0	0
310	325	2	1	0	0	0	0	0	0	0	0	0
325	340	2	1	1	0	0	0	0	0	0	0	0
340	355	3	2	1	0	0	0	0	0	0	0	0
355	370	3	2	1	0	0	0	0	0	0	0	0
370	385	3	2	2	1	0	0	0	0	0	0	0
385	400	4	3	2	1	0	0	0	0	0	0	0
400	415	4	3	2	1	0	0	0	0	0	0	0
415	430	5	4	3	2	1	0	0	0	0	0	0
430	445	5	4	3	2	1	0	0	0	0	0	0
445	460	6	5	3	2	1	0	0	0	0	0	0
460	475	6	5	4	3	2	1	0	0	0	0	0
475	490	7	6	4	3	2	1	0	0	0	0	0
490	505	7	6	5	4	2	1	0	0	0	0	0
505	520	8	7	5	4	3	2	1	0	0	0	0
520	535	9	7	6	5	3	2	1	0	0	0	0
535	550	9	8	6	5	4	2	1	0	0	0	0
550	565	10	9	7	6	4	3	1	1	0	0	0
565	580	11	9	8	6	5	3	2	1	0	0	0
580	595	11	10	8	7	5	4	2	1	0	0	0
595	610	12	10	9	7	6	4	3	1	1	0	0
610	625	13	11	10	8	6	5	3	2	1	0	0
625	640	13	12	10	9	7	5	4	2	1	0	0
640	655	14	13	11	9	8	6	4	3	1	1	0
655	670	15	13	12	10	8	6	5	3	2	1	0
670	685	16	14	12	11	9	7	5	4	2	1	0
685	700	17	15	13	11	10	8	6	4	3	1	0
700	715	17	16	14	12	10	9	6	5	3	2	1
715	730	18	16	15	13	11	9	7	5	4	2	1
730	745	19	17	16	14	12	10	8	6	4	3	1
745	760	20	18	16	15	13	11	8	6	5	3	2
760	775	20	19	17	15	13	12	9	7	5	3	2
775	790	21	20	18	16	14	12	10	8	6	4	3
790	805	22	20	19	17	15	13	11	8	6	5	3
805	820	23	21	19	18	16	14	12	9	7	5	3
820	835	23	22	20	18	17	15	12	10	8	6	4
835	850	24	23	21	19	17	15	13	11	8	6	4
850	865	25	23	22	20	18	16	14	12	9	7	5
865	880	26	24	22	21	19	17	15	12	10	8	6
880	895	26	25	23	22	20	18	16	13	11	8	6
895	910	27	26	24	22	21	19	17	14	12	9	7
910	925	28	26	25	23	21	20	18	15	12	10	8
925	940	29	27	26	24	22	20	18	16	13	11	8
940	955	30	28	26	25	23	21	19	17	14	11	9
955	970	30	29	27	25	24	22	20	18	15	12	10
970	985	31	29	28	26	24	23	21	19	16	13	11
985	1,000	32	30	29	27	25	24	22	20	17	14	11
1,000	1,015	33	31	29	28	26	24	22	20	18	15	12
1,015	1,030	33	32	30	28	27	25	23	21	19	16	13
1,030	1,045	34	32	31	29	28	26	24	22	20	17	14
1,045	1,060	35	33	32	30	28	27	25	23	20	18	15

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is BI-WEEKLY

And The Wages Are --		Bi-Weekly And the number of withholding allowances claimed is--										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
1,060	1,075	36	34	32	31	29	27	26	24	21	19	16
1,075	1,090	36	35	33	32	30	28	26	24	22	19	17
1,090	1,105	37	36	34	32	31	29	27	25	23	20	18
1,105	1,120	38	36	35	33	31	30	28	26	24	21	18
1,120	1,135	39	37	35	34	32	31	29	27	25	22	19
1,135	1,150	39	38	36	35	33	31	30	28	26	23	20
1,150	1,165	40	39	37	35	34	32	30	29	26	24	21
1,165	1,180	41	39	38	36	35	33	31	29	27	25	22
1,180	1,195	42	40	38	37	35	34	32	30	28	26	23
1,195	1,210	42	41	39	38	36	34	33	31	29	27	24
1,210	1,225	43	42	40	38	37	35	33	32	30	28	25
1,225	1,240	44	42	41	39	38	36	34	33	30	28	26
1,240	1,255	45	43	42	40	38	37	35	33	31	29	27
1,255	1,270	45	44	42	41	39	37	36	34	32	30	27
1,270	1,285	46	45	43	41	40	38	37	35	33	31	28
1,285	1,300	47	45	44	42	41	39	37	36	34	32	29
1,300	1,315	47	46	45	43	41	40	38	36	35	33	30
1,315	1,330	48	47	45	44	42	41	39	37	35	33	31
1,330	1,345	49	48	46	45	43	41	40	38	36	34	32
1,345	1,360	50	48	47	45	44	42	40	39	37	35	33
1,360	1,375	50	49	48	46	44	43	41	39	38	36	34
1,375	1,390	51	50	48	47	45	44	42	40	39	37	35
1,390	1,405	52	51	49	48	46	44	43	41	39	37	35
1,405	1,420	53	51	50	48	47	45	44	42	40	38	36
1,420	1,435	54	52	51	49	47	46	44	43	41	39	37
1,435	1,450	54	53	51	50	48	47	45	43	42	40	38
1,450	1,465	55	53	52	51	49	47	46	44	42	41	39
1,465	1,480	56	54	53	51	50	48	47	45	43	41	39
1,480	1,495	57	55	54	52	51	49	47	46	44	42	40
1,495	1,510	58	55	54	53	51	50	48	46	45	43	41
1,510	1,525	59	56	55	54	52	50	49	47	46	44	42
1,525	1,540	60	57	56	54	53	51	50	48	46	45	43
1,540	1,555	61	58	57	55	54	52	50	49	47	45	44
1,555	1,570	62	59	57	56	54	53	51	50	48	46	44
1,570	1,585	63	60	58	57	55	54	52	50	49	47	45
1,585	1,600	63	61	59	57	56	54	53	51	49	48	46
1,600	1,615	64	62	59	58	57	55	53	52	50	48	47
1,615	1,630	65	62	60	59	57	56	54	53	51	49	48
1,630	1,645	66	63	61	60	58	57	55	53	52	50	48
1,645	1,660	67	64	62	60	59	57	56	54	52	51	49
1,660	1,675	68	65	62	61	60	58	56	55	53	52	50
1,675	1,690	69	66	63	62	60	59	57	56	54	52	51
1,690	1,705	70	67	64	62	61	60	58	56	55	53	51
1,705	1,720	71	68	65	63	62	60	59	57	56	54	52
1,720	1,735	72	69	66	64	63	61	60	58	56	55	53
1,735	1,750	72	70	67	64	64	62	60	59	57	55	54
1,750	1,765	73	71	68	65	64	63	61	59	58	56	55
1,765	1,780	74	71	69	66	65	63	62	60	59	57	55
1,780	1,795	75	72	70	67	66	64	63	61	59	58	56
1,795	1,810	76	73	71	68	66	65	63	62	60	59	57
1,810	1,825	77	74	71	69	67	66	64	62	61	59	58
1,825	1,840	78	75	72	69	68	66	65	63	62	60	58
1,840	1,855	79	76	73	70	68	67	66	64	62	61	59
1,855	1,870	80	77	74	71	69	68	66	65	63	62	60
1,870	1,885	81	78	75	72	70	69	67	66	64	62	61
1,885	1,900	82	79	76	74	71	70	68	67	65	63	62
6 PERCENT OF THE EXCESS OVER 1,900 PLUS												
1,900 AND OVER		82	79	76	74	71	70	68	67	65	63	62

w/h-s

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And The Wages Are --		Semi-Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	225	0	0	0	0	0	0	0	0	0	0	0
225	240	0	0	0	0	0	0	0	0	0	0	0
240	255	0	0	0	0	0	0	0	0	0	0	0
255	270	0	0	0	0	0	0	0	0	0	0	0
270	285	1	0	0	0	0	0	0	0	0	0	0
285	300	1	0	0	0	0	0	0	0	0	0	0
300	315	1	1	0	0	0	0	0	0	0	0	0
315	330	2	1	0	0	0	0	0	0	0	0	0
330	345	2	1	0	0	0	0	0	0	0	0	0
345	360	2	1	1	0	0	0	0	0	0	0	0
360	375	3	2	1	0	0	0	0	0	0	0	0
375	390	3	2	1	0	0	0	0	0	0	0	0
390	405	3	2	1	0	0	0	0	0	0	0	0
405	420	4	3	2	1	0	0	0	0	0	0	0
420	435	4	3	2	1	0	0	0	0	0	0	0
435	450	5	4	2	1	0	0	0	0	0	0	0
450	465	5	4	3	2	1	0	0	0	0	0	0
465	480	6	4	3	2	1	0	0	0	0	0	0
480	495	6	5	4	2	1	0	0	0	0	0	0
495	510	7	5	4	3	2	1	0	0	0	0	0
510	525	7	6	5	3	2	1	0	0	0	0	0
525	540	8	6	5	4	2	1	0	0	0	0	0
540	555	8	7	6	4	3	1	0	0	0	0	0
555	570	9	8	6	5	3	2	1	0	0	0	0
570	585	10	8	7	5	4	2	1	0	0	0	0
585	600	10	9	7	6	4	3	1	0	0	0	0
600	615	11	9	8	6	5	3	2	1	0	0	0
615	630	12	10	8	7	5	3	2	1	0	0	0
630	645	12	11	9	7	6	4	2	1	0	0	0
645	660	13	11	10	8	6	4	3	2	1	0	0
660	675	14	12	10	9	7	5	3	2	1	0	0
675	690	14	13	11	9	8	6	4	2	1	0	0
690	705	15	13	12	10	8	6	4	3	1	0	0
705	720	16	14	13	11	9	7	5	3	2	1	0
720	735	17	15	13	11	9	7	5	4	2	1	0
735	750	18	16	14	12	10	8	6	4	3	1	0
750	765	18	17	15	13	11	9	7	5	3	2	1
765	780	19	17	16	14	12	10	7	5	3	2	1
780	795	20	18	16	14	12	10	8	6	4	2	1
795	810	21	19	17	15	13	11	9	6	4	3	2
810	825	21	20	18	16	14	12	9	7	5	3	2
825	840	22	20	19	17	15	13	10	8	6	4	2
840	855	23	21	19	18	15	13	11	8	6	4	3
855	870	24	22	20	18	16	14	12	9	7	5	3
870	885	24	23	21	19	17	15	12	10	7	5	4
885	900	25	23	22	20	18	16	13	11	8	6	4
900	915	26	24	22	21	19	17	14	11	9	7	5
915	930	27	25	23	21	20	17	15	12	10	7	5
930	945	27	26	24	22	20	18	16	13	10	8	6
945	960	28	26	25	23	21	19	17	14	11	9	6
960	975	29	27	25	24	22	20	18	15	12	9	7
975	990	30	28	26	24	23	21	18	16	13	10	8
990	1,005	31	29	27	25	23	21	19	17	14	11	8
1,005	1,020	31	30	28	26	24	22	20	18	15	12	9
1,020	1,035	32	30	29	27	25	23	21	18	15	12	10
1,035	1,050	33	31	29	28	26	24	22	19	16	13	11
1,050	1,065	34	32	30	28	27	25	22	20	17	14	11
1,065	1,080	34	33	31	29	27	25	23	21	18	15	12
1,080	1,095	35	33	32	30	28	26	24	22	19	16	13
1,095	1,110	36	34	32	31	29	27	25	23	20	17	14

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is SEMI-MONTHLY

And The Wages Are --		Semi-Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
1,110	1,125	37	35	33	31	30	28	26	24	21	18	15
1,125	1,140	37	36	34	32	30	29	27	24	22	19	16
1,140	1,155	38	36	35	33	31	29	27	25	23	20	17
1,155	1,170	39	37	35	34	32	30	28	26	24	21	18
1,170	1,185	40	38	36	34	33	31	29	27	24	21	18
1,185	1,200	40	39	37	35	33	32	30	28	25	22	19
1,200	1,215	41	39	38	36	34	32	31	28	26	23	20
1,215	1,230	42	40	38	37	35	33	31	29	27	24	21
1,230	1,245	43	41	39	37	36	34	32	30	28	25	22
1,245	1,260	44	42	40	38	36	35	33	31	29	26	23
1,260	1,275	44	43	41	39	37	35	34	32	29	27	24
1,275	1,290	45	43	42	40	38	36	34	32	30	28	25
1,290	1,305	46	44	42	41	39	37	35	33	31	29	26
1,305	1,320	47	45	43	41	40	38	36	34	32	30	27
1,320	1,335	47	46	44	42	40	39	37	35	33	30	27
1,335	1,350	48	46	45	43	41	39	38	36	34	31	28
1,350	1,365	49	47	45	44	42	40	38	36	34	32	29
1,365	1,380	49	48	46	44	43	41	39	37	35	33	30
1,380	1,395	50	49	47	45	43	42	40	38	36	34	31
1,395	1,410	51	49	48	46	44	42	41	39	37	35	32
1,410	1,425	52	50	48	47	45	43	41	40	38	35	33
1,425	1,440	52	51	49	47	46	44	42	40	38	36	34
1,440	1,455	53	52	50	48	46	45	43	41	39	37	35
1,455	1,470	54	52	51	49	47	45	44	42	40	38	36
1,470	1,485	54	53	51	50	48	46	44	43	41	39	36
1,485	1,500	55	54	52	50	49	47	45	43	42	39	37
1,500	1,515	56	55	53	51	49	48	46	44	42	40	38
1,515	1,530	57	55	54	52	50	48	47	45	43	41	39
1,530	1,545	58	56	55	53	51	49	47	46	44	42	40
1,545	1,560	58	57	55	54	52	50	48	46	45	43	40
1,560	1,575	59	57	56	54	53	51	49	47	46	43	41
1,575	1,590	60	58	57	55	53	52	50	48	46	44	42
1,590	1,605	61	59	58	56	54	52	51	49	47	45	43
1,605	1,620	62	59	58	57	55	53	51	50	48	46	44
1,620	1,635	63	60	59	57	56	54	52	50	49	47	45
1,635	1,650	64	61	60	58	56	55	53	51	49	48	45
1,650	1,665	65	62	60	59	57	55	54	52	50	48	46
1,665	1,680	66	63	61	60	58	56	54	53	51	49	47
1,680	1,695	67	64	62	60	59	57	55	53	52	50	48
1,695	1,710	67	64	62	61	59	58	56	54	52	51	49
1,710	1,725	68	65	63	62	60	58	57	55	53	51	49
1,725	1,740	69	66	64	63	61	59	57	56	54	52	50
1,740	1,755	70	67	64	63	62	60	58	56	55	53	51
1,755	1,770	71	68	65	64	62	61	59	57	55	54	52
1,770	1,785	72	69	66	65	63	61	60	58	56	54	53
1,785	1,800	73	70	67	66	64	62	61	59	57	55	53
1,800	1,815	74	71	68	66	65	63	61	59	58	56	54
1,815	1,830	75	72	69	67	66	64	62	60	59	57	55
1,830	1,845	76	73	70	68	66	65	63	61	59	58	56
1,845	1,860	76	73	70	68	67	65	64	62	60	58	57
1,860	1,875	77	74	71	69	68	66	64	63	61	59	57
1,875	1,890	78	75	72	70	69	67	65	63	62	60	58
1,890	1,905	79	76	73	70	69	68	66	64	62	61	59
1,905	1,920	80	77	74	71	70	68	67	65	63	61	60
1,920	1,935	81	78	75	72	71	69	67	66	64	62	60
1,935	1,950	82	79	76	73	71	70	68	66	65	63	61
6 PERCENT OF THE EXCESS OVER 1,950 PLUS												
1,950 AND OVER		82	79	76	73	71	70	68	66	65	63	61

w/h-s

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And The Wages Are --		Monthly										
At Least	But Less Than	And the number of withholding allowances claimed is--										
		0	1	2	3	4	5	6	7	8	9	10
0	450	0	0	0	0	0	0	0	0	0	0	0
450	480	0	0	0	0	0	0	0	0	0	0	0
480	510	1	0	0	0	0	0	0	0	0	0	0
510	540	1	0	0	0	0	0	0	0	0	0	0
540	570	1	0	0	0	0	0	0	0	0	0	0
570	600	2	1	0	0	0	0	0	0	0	0	0
600	630	3	1	0	0	0	0	0	0	0	0	0
630	660	3	2	0	0	0	0	0	0	0	0	0
660	690	4	2	1	0	0	0	0	0	0	0	0
690	720	4	3	1	0	0	0	0	0	0	0	0
720	750	5	3	2	0	0	0	0	0	0	0	0
750	780	6	4	2	1	0	0	0	0	0	0	0
780	810	7	5	3	1	0	0	0	0	0	0	0
810	840	8	5	4	2	0	0	0	0	0	0	0
840	870	8	6	4	2	0	0	0	0	0	0	0
870	900	9	7	5	3	1	0	0	0	0	0	0
900	930	10	8	6	3	1	0	0	0	0	0	0
930	960	11	9	6	4	2	0	0	0	0	0	0
960	990	12	10	7	5	3	1	0	0	0	0	0
990	1,020	13	11	8	6	3	1	0	0	0	0	0
1,020	1,050	14	12	9	7	4	2	0	0	0	0	0
1,050	1,080	16	13	10	8	5	2	1	0	0	0	0
1,080	1,110	17	14	11	8	5	3	1	0	0	0	0
1,110	1,140	18	15	12	9	6	4	2	0	0	0	0
1,140	1,170	19	16	13	10	7	4	2	0	0	0	0
1,170	1,200	20	17	14	11	8	5	3	1	0	0	0
1,200	1,230	22	19	16	13	9	6	3	1	0	0	0
1,230	1,260	23	20	17	14	10	7	4	2	0	0	0
1,260	1,290	24	21	18	15	12	8	5	3	1	0	0
1,290	1,320	26	23	19	16	13	9	6	3	1	0	0
1,320	1,350	27	24	21	17	14	10	7	4	2	0	0
1,350	1,380	29	25	22	19	15	11	8	5	2	1	0
1,380	1,410	30	27	24	20	16	12	9	5	3	1	0
1,410	1,440	32	28	25	21	18	14	10	6	4	2	0
1,440	1,470	34	30	26	23	19	15	11	7	4	2	0
1,470	1,500	35	32	28	24	20	16	12	8	5	3	1
1,500	1,530	37	33	30	26	22	18	13	9	6	3	1
1,530	1,560	38	35	31	27	23	19	14	10	7	4	2
1,560	1,590	40	36	33	29	25	21	16	12	8	5	3
1,590	1,620	41	38	34	30	26	22	17	13	9	6	3
1,620	1,650	43	39	36	32	28	24	19	14	10	7	4
1,650	1,680	44	41	37	34	29	25	20	15	11	8	5
1,680	1,710	46	42	39	35	31	27	22	17	12	9	5
1,710	1,740	47	44	40	37	33	28	23	18	14	10	6
1,740	1,770	49	45	42	38	34	30	25	20	15	11	7
1,770	1,800	50	47	43	40	36	31	27	21	16	12	8
1,800	1,830	52	48	45	41	37	33	28	23	18	13	9
1,830	1,860	53	50	46	43	39	35	30	24	19	14	10
1,860	1,890	55	51	48	44	41	36	32	26	21	16	12
1,890	1,920	56	53	49	46	42	38	34	28	22	17	13
1,920	1,950	58	54	51	47	44	40	35	30	24	19	14
1,950	1,980	60	56	52	49	45	41	37	31	25	20	15
1,980	2,010	61	58	54	50	47	43	38	33	27	22	17
2,010	2,040	63	59	56	52	48	44	40	35	29	23	18
2,040	2,070	64	61	57	54	50	46	42	37	31	25	20
2,070	2,100	66	62	59	55	52	48	43	39	33	27	21
2,100	2,130	67	64	60	57	53	49	45	40	34	28	23
2,130	2,160	69	65	62	58	55	51	47	42	36	30	24
2,160	2,190	70	67	63	60	56	53	48	44	38	32	26
2,190	2,220	72	68	65	61	58	54	50	45	40	34	28

MISSOURI INCOME TAX WITHHOLDING TABLES

If the payroll is MONTHLY

And The Wages Are --		Monthly And the number of withholding allowances claimed is--										
At Least	But Less Than	0	1	2	3	4	5	6	7	8	9	10
2,220	2,250	73	70	66	63	59	56	51	47	42	36	30
2,250	2,280	75	71	68	64	61	57	53	49	43	37	31
2,280	2,310	76	73	69	66	62	59	55	50	45	39	33
2,310	2,340	78	74	71	67	64	60	56	52	47	41	35
2,340	2,370	79	76	72	69	65	62	58	54	49	43	37
2,370	2,400	81	77	74	70	67	63	60	55	51	45	39
2,400	2,430	82	79	75	72	68	65	61	57	52	46	40
2,430	2,460	84	80	77	73	70	66	63	58	54	48	42
2,460	2,490	86	82	78	75	71	68	64	60	56	50	44
2,490	2,520	87	84	80	76	73	69	66	62	57	52	46
2,520	2,550	89	85	82	78	75	71	67	63	59	54	48
2,550	2,580	90	87	83	80	76	73	69	65	61	55	49
2,580	2,610	92	88	85	81	78	74	71	67	62	57	51
2,610	2,640	93	90	86	83	79	76	72	68	64	59	53
2,640	2,670	95	91	88	84	81	77	74	70	65	61	55
2,670	2,700	96	93	89	86	82	79	75	71	67	63	57
2,700	2,730	98	94	91	87	84	80	77	73	69	64	58
2,730	2,760	99	96	92	89	85	82	78	75	70	66	60
2,760	2,790	100	97	94	90	87	83	80	76	72	68	62
2,790	2,820	102	99	95	92	88	85	81	78	73	69	64
2,820	2,850	103	100	97	93	90	86	83	79	75	71	66
2,850	2,880	104	102	98	95	91	88	84	81	77	72	67
2,880	2,910	106	103	100	96	93	89	86	82	78	74	69
2,910	2,940	107	105	101	98	94	91	87	84	80	76	71
2,940	2,970	108	106	103	99	96	92	89	85	82	77	73
2,970	3,000	110	108	105	101	97	94	90	87	83	79	75
3,000	3,030	111	109	106	103	99	95	92	88	85	80	76
3,030	3,060	113	111	108	104	101	97	93	90	86	82	78
3,060	3,090	115	112	109	106	102	99	95	91	88	84	79
3,090	3,120	117	113	111	107	104	100	97	93	89	85	81
3,120	3,150	119	115	112	109	105	102	98	95	91	87	83
3,150	3,180	120	116	114	110	107	103	100	96	93	89	84
3,180	3,210	122	117	115	112	108	105	101	98	94	90	86
3,210	3,240	124	119	117	113	110	106	103	99	96	92	87
3,240	3,270	126	120	118	115	111	108	104	101	97	93	89
3,270	3,300	128	122	120	116	113	109	106	102	99	95	91
3,300	3,330	129	123	121	118	114	111	107	104	100	97	92
3,330	3,360	131	125	122	119	116	112	109	105	102	98	94
3,360	3,390	133	127	124	121	117	114	110	107	103	100	96
3,390	3,420	135	129	125	122	119	115	112	108	105	101	97
3,420	3,450	137	131	126	124	120	117	113	110	106	103	99
3,450	3,480	138	132	128	125	122	118	115	111	108	104	100
3,480	3,510	140	134	129	127	123	120	116	113	109	106	102
3,510	3,540	142	136	130	128	125	121	118	114	111	107	104
3,540	3,570	144	138	132	130	127	123	119	116	112	109	105
3,570	3,600	146	140	134	131	128	125	121	117	114	110	107
3,600	3,630	147	141	135	132	130	126	123	119	115	112	108
3,630	3,660	149	143	137	134	131	128	124	121	117	113	110
3,660	3,690	151	145	139	135	133	129	126	122	119	115	111
3,690	3,720	153	147	141	137	134	131	127	124	120	117	113
3,720	3,750	155	149	143	138	136	132	129	125	122	118	115
3,750	3,780	156	150	144	139	137	134	130	127	123	120	116
3,780	3,810	158	152	146	141	139	135	132	128	125	121	118
3,810	3,840	160	154	148	142	140	137	133	130	126	123	119
3,840	3,870	162	156	150	144	141	138	135	131	128	124	121
3,870	3,900	164	158	152	146	143	140	136	133	129	126	122

6 PERCENT OF THE EXCESS OVER 3,900 PLUS

3,900 AND OVER	164	158	152	146	143	140	136	133	129	126	122
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w/h-s

